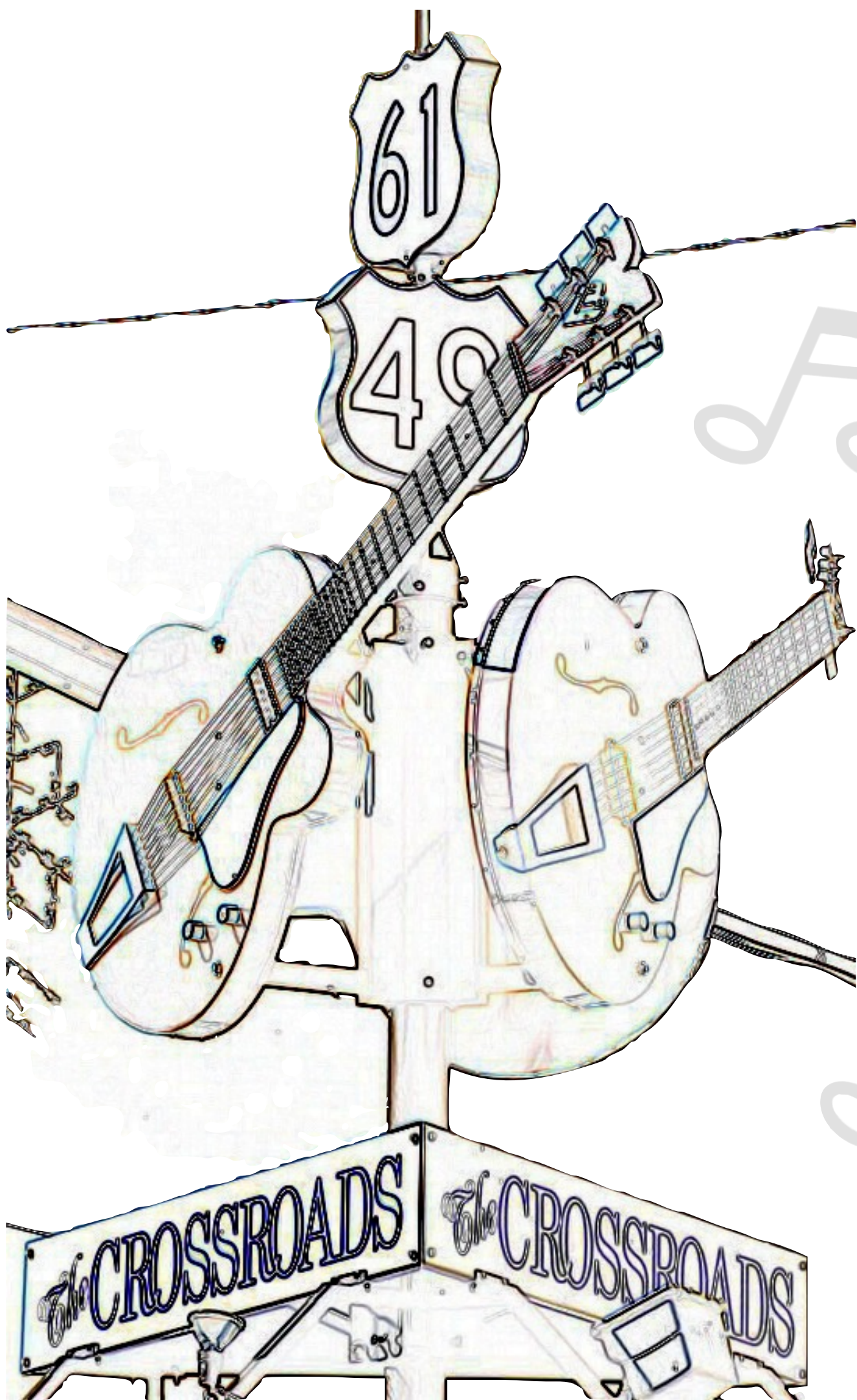


Alcoholic Beverages

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ABC Collections and Transfers

The Mississippi Alcoholic Beverage Control was created for the purpose of enforcing the liquor laws and for the distribution of alcohol products in this state. Along with 17 other states, Mississippi is a control state meaning it exercises complete control over the wholesale distribution of alcoholic beverages. All legal alcohol entering Mississippi from manufacturers must be shipped directly to the ABC’s Liquor Distribution Center from which ABC sells the products to licensed retailers for ultimate sale to the public.

An alcoholic beverage is either a distilled spirit or a wine product that contains more than 5% alcohol by weight. Beer and light wine products are not included and are not distributed by the ABC. The excise tax on sparkling wine and champagne is \$1.00 per gallon, other wines are 35 cents per gallon, and distilled spirits are \$2.50 per gallon. Additionally, all alcoholic beverage products are subject to an additional 27½% markup on the wholesale purchase of alcoholic beverages. A permit is required to sell alcohol in this state.

The below collections result from the operations of the Liquor Distribution Center and the licensing of retail businesses.

		Fiscal Year 2014	Fiscal Year 2013
Collections and Source	Net Proceeds from Sales	\$60,319,567	\$55,213,167
	Excise Tax	\$11,965,220	\$11,674,915
	Permit Filing Fees	\$72,850	\$69,385
	Permit License Fees	\$5,638,775	\$5,631,495
	Alcohol Abuse Tax	\$6,691,056	\$6,442,912
	Sales Tax	\$21,756,871	\$20,908,166
	Interest Earned	\$4	
	Miscellaneous	\$5	\$1,609
	Permit Fines	\$11,750	\$3,500
	Total Collections	\$106,456,098	\$99,945,149

Transfers	Profit	\$56,593,732.00	\$55,431,269.00
	Excise Tax	\$11,974,808.00	\$11,652,033.00
	Permit Fees	\$2,944,890.00	\$2,927,385.00
	Interest	\$4.00	
	Miscellaneous	\$5.00	\$1,609.00
	Permit Fines	\$11,500.00	\$4,500.00
	Transferred to General Fund	\$71,524,939.00	\$70,016,796.00
	Cities and Counties <i>(Permit Fees)</i>	\$2,793,425.00	\$2,777,120.00
	Dept. of Mental Health <i>(Alcohol Abuse)</i>	\$6,695,602.00	\$6,418,168.00
	Department of Revenue <i>(Sales Tax)</i>	\$21,773,457.00	\$20,830,264.00
	Total Transfers	\$102,787,423.00	\$100,042,348.00

Collections are transferred the month following collection. June 2013 collections were transferred in July 2013, which is the first month of Fiscal Year 2014.

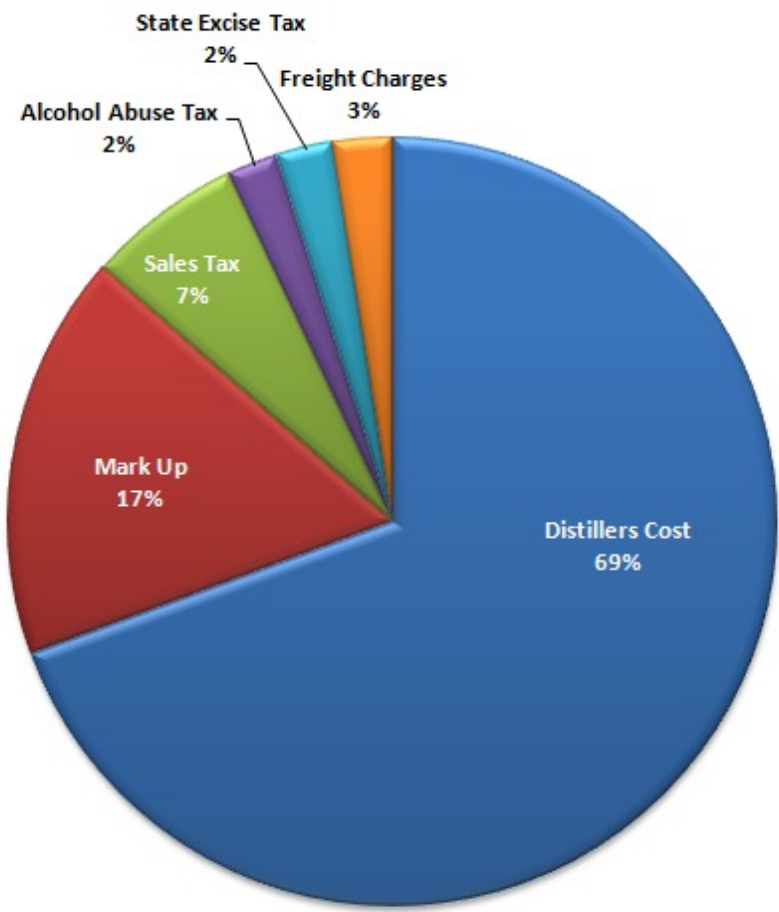
“...It shall specifically be the duty of the Commissioner of Revenue, and he shall have power and authority...to administer and enforce the "Local Option Alcoholic Beverage Control Law," being Section 67-1-1 et seq...” MCA § 27-3-31

Statement of Operations for FY 2014 Compared with Prior Year

	Fiscal Year 2014	Fiscal Year 2013
Sales of Alcoholic Beverages	\$292,878,741	\$282,183,226
Cost of Goods Sold		
Beginning Inventory	\$956,080	\$869,287
Purchases	\$219,040,095	\$213,762,755
Freight In	\$156,535	\$160,858
Cost of Goods Available for Sale	\$220,152,710	\$214,792,900
Less: Ending Inventory	<u>-\$841,006</u>	<u>\$956,080</u>
Cost of Goods Sold	<u>\$219,311,704</u>	<u>\$213,836,820</u>
Gross Profit from Sales	\$73,567,037	\$68,346,406
Less: Freight Out	<u>\$13,247,470</u>	<u>\$13,133,239</u>
Net Profit from Sales	\$60,319,567	\$55,213,167

Non Operating Income

Miscellaneous	\$5	\$1,609
Permit Fines	<u>\$11,750</u>	<u>\$3,500</u>
Total Non-operating Income	<u>\$11,755</u>	<u>\$5,109</u>
Net Profit	\$60,331,322	\$55,218,276



Average Cost for a 750 ml bottle of distilled spirits

\$20.44

Distillers Cost	\$14.19
Mark Up	\$3.48
Sales Tax	\$1.34
Alcohol Abuse Tax	\$0.43
State Excise Tax	\$0.49
Freight Charges	\$0.51
Average Cost	\$20.44

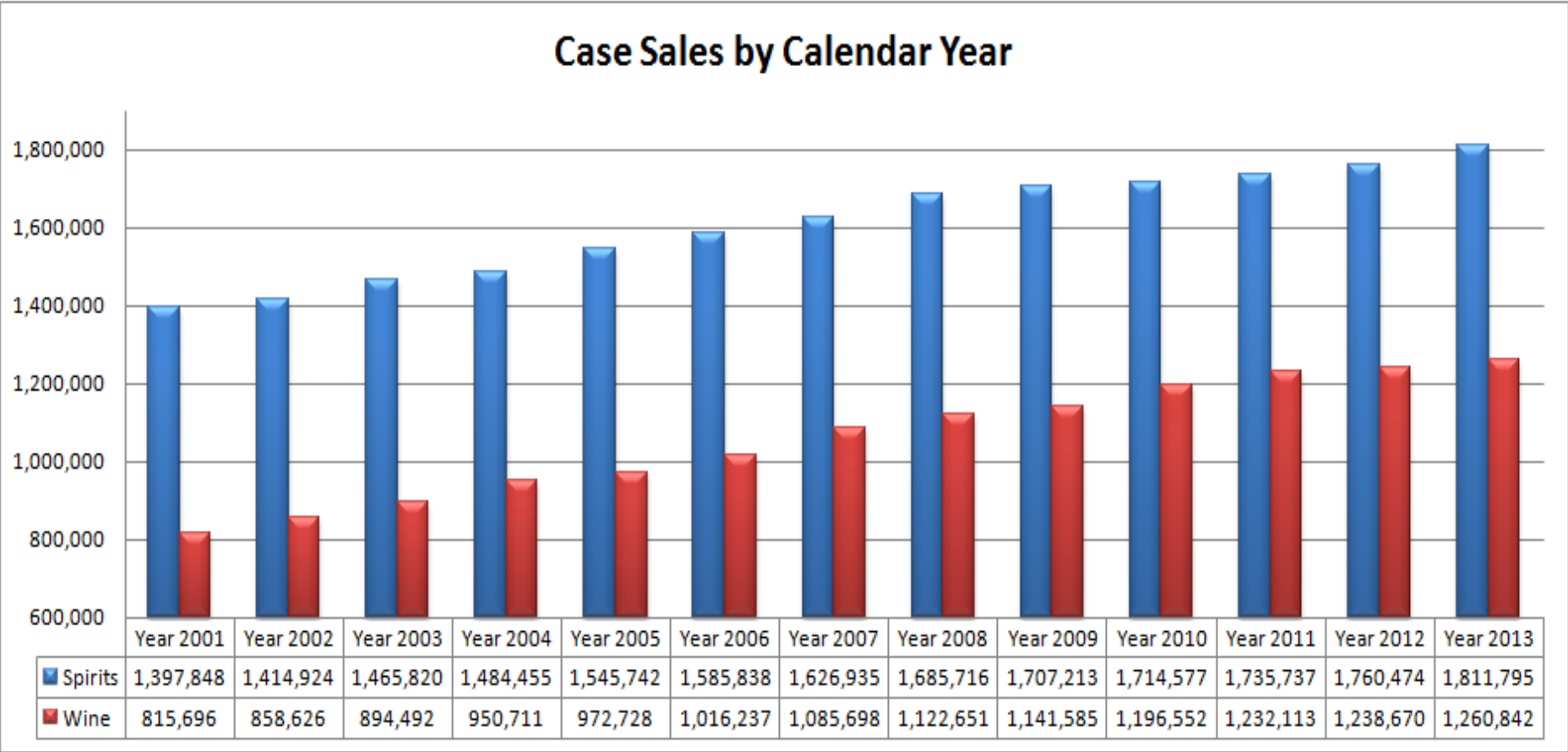
ABC Product Sales and Tax Collections by County

Taxes collected by ABC from the Sale of Product

County	Number of Permits	ABC Gross Sales	7% Sales Tax	Excise Tax	Alcohol Abuse Tax	Total Sales and Tax Collections	Retail Cost of Product
Adams	53	\$3,439,403	\$256,505	\$146,470	\$78,524	\$3,920,902	\$3,664,397
Alcorn	20	\$3,476,208	\$259,899	\$157,363	\$79,280	\$3,972,750	\$3,712,851
Amite	2	\$281,521	\$21,103	\$13,491	\$6,449	\$322,564	\$301,461
Bolivar	25	\$4,238,203	\$316,350	\$183,993	\$97,083	\$4,835,629	\$4,519,279
Carroll	3	\$477,662	\$35,889	\$24,133	\$10,911	\$548,595	\$512,706
Chickasaw	3	\$948,627	\$71,691	\$53,948	\$21,585	\$1,095,851	\$1,024,160
Claiborne	6	\$660,315	\$49,609	\$33,311	\$15,080	\$758,315	\$708,706
Clay	11	\$1,879,161	\$140,103	\$79,315	\$42,994	\$2,141,573	\$2,001,470
Coahoma	22	\$3,203,391	\$240,435	\$158,357	\$73,061	\$3,675,244	\$3,434,809
Copiah	11	\$2,827,306	\$212,163	\$139,112	\$64,476	\$3,243,057	\$3,030,894
Desoto	103	\$21,460,694	\$1,597,230	\$867,768	\$489,184	\$24,414,876	\$22,817,646
Forrest	81	\$10,492,732	\$779,707	\$431,280	\$239,885	\$11,943,604	\$11,163,897
Grenada	14	\$2,459,521	\$184,320	\$117,550	\$56,104	\$2,817,495	\$2,633,175
Hancock	54	\$5,161,399	\$373,703	\$205,862	\$117,084	\$5,858,048	\$5,484,345
Harrison	261	\$32,538,448	\$2,355,577	\$1,182,094	\$744,311	\$36,820,430	\$34,464,853
Hinds	175	\$45,538,199	\$3,421,214	\$1,720,439	\$1,042,479	\$51,722,331	\$48,301,117
Holmes	9	\$1,834,703	\$138,240	\$98,366	\$41,795	\$2,113,104	\$1,974,864
Humphreys	8	\$606,719	\$45,631	\$31,320	\$13,829	\$697,499	\$651,868
Issaquena	1	\$2,754	\$206	\$118	\$64	\$3,142	\$2,936
Jackson	124	\$14,816,482	\$1,102,926	\$601,411	\$338,293	\$16,859,112	\$15,756,186
Jasper	2	\$380,593	\$28,689	\$20,544	\$8,708	\$438,534	\$409,845
Jefferson	3	\$551,257	\$41,559	\$29,860	\$12,574	\$635,250	\$593,691
Jefferson Davis	4	\$1,247,959	\$93,955	\$65,775	\$28,475	\$1,436,164	\$1,342,209
Jones	22	\$5,733,602	\$429,892	\$277,027	\$130,670	\$6,571,191	\$6,141,299
Kemper	2	\$459,804	\$34,619	\$24,210	\$10,533	\$529,166	\$494,547
Lafayette	78	\$10,747,977	\$795,659	\$372,783	\$246,010	\$12,162,429	\$11,366,770
Lamar	42	\$5,277,605	\$390,427	\$179,468	\$120,549	\$5,968,049	\$5,577,622
Lauderdale	54	\$9,814,650	\$725,367	\$427,693	\$224,158	\$11,191,868	\$10,466,501
Lee	87	\$12,963,238	\$966,954	\$555,050	\$295,426	\$14,780,668	\$13,813,714
Leflore	20	\$3,603,442	\$269,797	\$168,600	\$82,230	\$4,124,069	\$3,854,272
Lincoln	9	\$1,832,195	\$136,726	\$79,161	\$41,874	\$2,089,956	\$1,953,230
Lowndes	44	\$5,641,258	\$409,019	\$239,202	\$128,604	\$6,418,083	\$6,009,064
Madison	117	\$23,210,657	\$1,713,181	\$732,532	\$531,117	\$26,187,487	\$24,474,306
Marion	10	\$1,714,346	\$128,447	\$81,544	\$39,071	\$1,963,408	\$1,834,961
Marshall	13	\$2,032,562	\$153,121	\$108,656	\$46,236	\$2,340,575	\$2,187,454
Monroe	4	\$1,200,200	\$90,323	\$62,860	\$27,263	\$1,380,646	\$1,290,323
Montgomery	4	\$661,550	\$49,690	\$33,222	\$15,101	\$759,563	\$709,873
Neshoba	10	\$2,874,634	\$214,847	\$128,666	\$65,928	\$3,284,075	\$3,069,228

ABC Product Sales and Tax Collections by County

County	Number of Permits	ABC Gross Sales	Taxes collected by ABC from the Sale of Product			Total Sales and Tax Collections	Retail Cost of Product
			7% Sales Tax	Excise Tax	Alcohol Abuse Tax		
Noxubee	6	\$924,103	\$69,410	\$46,322	\$21,116	\$1,060,951	\$991,541
Oktibbeha	40	\$6,641,411	\$495,271	\$282,359	\$151,612	\$7,570,653	\$7,075,382
Panola	18	\$3,206,550	\$240,953	\$162,599	\$73,067	\$3,683,169	\$3,442,216
Pearl River	8	\$75,947	\$5,648	\$2,998	\$1,739	\$86,332	\$80,684
Perry	3	\$350,713	\$26,354	\$17,770	\$8,001	\$402,838	\$376,484
Pike	31	\$3,839,286	\$286,786	\$169,930	\$87,769	\$4,383,771	\$4,096,985
Quitman	4	\$446,429	\$33,619	\$23,632	\$10,218	\$513,898	\$480,279
Rankin	39	\$561,278	\$38,824	\$17,490	\$12,839	\$630,431	\$591,607
Sharkey	2	\$522,646	\$39,266	\$26,344	\$11,963	\$600,219	\$560,953
Sunflower	21	\$2,449,683	\$183,767	\$119,605	\$55,971	\$2,809,026	\$2,625,259
Tallahatchie	6	\$687,976	\$51,774	\$35,946	\$15,699	\$791,395	\$739,621
Tate	7	\$1,469,454	\$110,165	\$70,937	\$33,404	\$1,683,960	\$1,573,795
Tippah	4	\$719,627	\$54,022	\$35,719	\$16,407	\$825,775	\$771,753
Tishomingo	2	\$397,673	\$29,933	\$20,862	\$9,076	\$457,544	\$427,611
Tunica	26	\$4,871,519	\$362,833	\$200,130	\$111,699	\$5,546,181	\$5,183,348
Union	4	\$1,312,145	\$98,441	\$64,240	\$29,912	\$1,504,738	\$1,406,297
Warren	46	\$5,674,831	\$423,014	\$238,601	\$129,646	\$6,466,092	\$6,043,078
Washington	38	\$6,731,380	\$502,942	\$299,687	\$153,833	\$7,687,842	\$7,184,900
Wayne	4	\$923,448	\$69,233	\$44,472	\$21,120	\$1,058,273	\$989,040
Wilkinson	5	\$431,480	\$32,302	\$20,073	\$9,899	\$493,754	\$461,452
Winston	11	\$1,445,374	\$108,829	\$76,399	\$32,935	\$1,663,537	\$1,554,708
Yalobusha	6	\$669,106	\$50,446	\$36,360	\$15,188	\$771,100	\$720,654
Yazoo	12	\$2,235,705	\$168,266	\$117,138	\$50,945	\$2,572,054	\$2,403,788
Common Carriers and Native Wineries				\$3,053		\$3,053	
Total	1,854	\$292,878,741	\$21,756,871	\$11,965,220	\$6,691,056	\$333,291,888	\$311,531,964



ABC Permit Fees Distributed to Counties and Municipalities

Counties		Municipalities					
Adams	\$3,825						
Alcorn	\$0						
Amite	\$0	Abbeville	\$900	Guntown	\$2,700	Pope	\$900
Bolivar	\$450	Aberdeen	\$3,375	Hattiesburg	\$147,000	Port Gibson	\$3,150
Carroll	\$0	Alligator	\$900	Hazlehurst	\$4,725	Potts Camp	\$900
Chickasaw	\$450	Baldwyn	\$4,725	Heidelberg	\$900	Prentiss	\$1,800
Claiborne	\$225	Bassfield	\$1,800	Hernando	\$16,650	Richton	\$1,350
Clay	\$1,350	Batesville	\$9,225	Hollandale	\$1,800	Ridgeland	\$128,400
Coahoma	\$10,275	Bay St. Louis	\$38,850	Holly Springs	\$7,425	Ripley	\$3,150
Copiah	\$225	Beaumont	\$900	Horn Lake	\$13,050	Rolling Fork	\$1,350
Desoto	\$2,475	Belzon	\$3,825	Indianola	\$9,000	Rosedale	\$900
Forrest	\$3,150	Bentonina	\$900	Isola	\$900	Ruleville	\$2,250
Grenada	\$0	Biloxi	\$458,475	Itta Bena	\$900	Salttillo	\$3,600
Hancock	\$33,810	Boyle	\$900	Iuka	\$900	Sardis	\$1,350
Harrison	\$14,850	Brandon	\$2,025	Jackson	\$269,250	Schlater	\$900
Hinds	\$1,125	Brookhaven	\$6,525	Jonestown	\$900	Senatobia	\$6,750
Holmes	\$0	Brooksville	\$1,800	Lambert	\$900	Shannon	\$1,800
Humphreys	\$450	Burnsville	\$900	Laurel	\$18,450	Shaw	\$1,800
Issaquena	\$450	Byhalia	\$2,250	Leland	\$5,850	Shelby	\$1,800
Jackson	\$12,600	Byram	\$7,875	Lexington	\$2,400	Shuqualak	\$900
Jasper	\$900	Caledonia	\$900	Liberty	\$1,800	Silver City	\$225
Jefferson	\$900	Canton	\$10,350	Long Beach	\$14,850	Soso	\$2,700
Jefferson Davis	\$0	Carrollton	\$900	Louisville	\$6,135	Southaven	\$58,575
Jones	\$450	Centreville	\$900	Lula	\$900	Starkville	\$53,088
Kemper	\$0	Charleston	\$2,475	Maben	\$900	Stugis	\$900
Lafayette	\$4,050	Clarksdale	\$14,850	Macon	\$2,700	Summit	\$2,700
Lamar	\$3,150	Cleveland	\$11,700	Madison	\$32,925	Sumner	\$900
Lauderdale	\$0						
Lee	\$3,150						
Leflore	\$1,125						
Lincoln	\$0						
Lowndes	\$1,125	Clinton	\$11,250	Magnolia	\$1,800	Sunflower	\$1,800
Madison	\$15,900	Coffeetown	\$900	Marion	\$1,350	Tchula	\$900
Marion	\$225	Columbia	\$6,525	Marks	\$2,250	Terry	\$900
Marshall	\$0	Columbus	\$39,825	McComb	\$27,450	Tunica	\$2,475
Monroe	\$0	Como	\$4,500	Meridian	\$56,025	Tupelo	\$78,300
Montgomery	\$0	Corinth	\$17,025	Merigold	\$1,575	Tutwiler	\$900
Neshoba	\$0	Crawford	\$900	Moorehead	\$900	Vaiden	\$1,800
Noxubee	\$0	Crenshaw	\$900	Moss Point	\$15,525	Verona	\$900
Oktibbeha	\$4,725	Crystal Springs	\$2,250	Natchez	\$54,385	Vicksburg	\$55,500
Panola	\$0	Dekalb	\$1,800	Nettleton	\$2,250	Water Valley	\$2,475
Pearl River	\$0	Diamondhead	\$450	New Albany	\$5,325	Waveland	\$6,525
Perry	\$0	Diberville	\$33,300	Noxpater	\$900	Waynesboro	\$2,250
Pike	\$4,275	Drew	\$1,800	Oakland	\$900	Wesson	\$900
Quitman	\$0	Durant	\$1,800	Ocean Springs	\$57,600	West	\$900
Rankin	\$450	Fayette	\$2,700	Okolona	\$1,800	West Point	\$13,275
Sharkey	\$0	Flora	\$2,250	Olive Branch	\$25,425	Winona	\$2,700
Sunflower	\$900	Flowood	\$41,400	Oxford	\$138,600	Woodville	\$1,800
Tallahatchie	\$450	Friars Point	\$900	Pascagoula	\$24,000	Yazoo City	\$8,550
Tate	\$0	Gautier	\$12,600	Pass Christian	\$11,250		
Tippah	\$0	Georgetown	\$900	Pearl	\$7,875		
Tishomingo	\$0	Gloster	\$900	Petal	\$5,850		
Tunica	\$183,600	Goodman	\$900	Philadelphia	\$4,275		
Union	\$0	Greenville	\$29,400	Picayune	\$6,525		
Warren	\$225	Greenwood	\$18,945	Pickens	\$900	Total Municipalities	\$2,472,890
Washington	\$8,100	Grenada	\$13,725				
Wayne	\$0	Gulfport	\$153,188				
Wilkinson	\$900						
Winston	\$0						
Yalobusha	\$225						
Yazoo	\$0						
Total Counties	\$320,535						

ABC Gross Revenue Collections and Volume Sales since 1967

Fiscal Year	Net Proceeds from Sales	Permit Fees	Excise Tax	Sales Tax	Alcohol Abuse Tax	Warehouse Surcharge	Permit ID Fees	Interest Earned	Misc.	Permit Fines	Refund of Prior Warrant	Total Revenue	Number of Cases Sold
1967	\$4,828,867	\$1,181,755	\$4,087,917	\$1,147,824								\$11,246,363	759,373
1968	\$5,567,423	\$1,130,530	\$4,830,794	\$1,417,298								\$12,946,045	898,832
1969	\$6,681,861	\$1,221,605	\$5,633,854	\$2,320,442								\$15,857,762	1,061,396
1970	\$7,520,372	\$1,218,174	\$6,191,212	\$2,620,758								\$17,550,516	1,191,768
1971	\$8,153,146	\$1,333,466	\$6,668,581	\$2,854,554								\$19,009,747	1,313,110
1972	\$9,267,250	\$1,464,780	\$7,347,164	\$3,193,897								\$21,273,091	1,534,748
1973	\$9,919,741	\$1,540,525	\$7,763,130	\$3,401,796								\$22,625,192	1,627,104
1974	\$10,423,278	\$1,526,625	\$7,954,870	\$3,505,894								\$23,410,667	1,640,151
1975	\$11,679,390	\$1,626,550	\$8,561,649	\$3,836,778								\$25,704,367	1,781,558
1976	\$12,160,826	\$1,742,350	\$9,134,882	\$4,153,929								\$27,191,987	1,955,566
1977	\$12,619,518	\$1,817,905	\$9,610,716	\$4,303,337								\$28,351,476	1,954,092
1978	\$13,479,476	\$1,936,290	\$9,826,062	\$4,758,703	\$1,947,635							\$31,948,166	2,059,957
1979	\$16,060,508	\$2,061,910	\$10,083,470	\$5,117,451	\$2,348,279							\$35,671,618	2,104,817
1980	\$15,720,582	\$2,184,465	\$10,459,404	\$5,550,878	\$2,451,836							\$36,367,165	2,185,019
1981	\$16,965,131	\$2,388,305	\$10,467,578	\$5,883,819	\$2,564,859	\$177,378						\$38,447,070	2,188,206
1982	\$17,539,451	\$2,486,980	\$10,329,876	\$6,120,166	\$2,672,414	\$1,224,341		\$11,074				\$40,373,228	2,193,343
1983	\$17,712,639	\$2,557,675	\$10,226,646	\$6,194,795	\$2,704,710	\$1,239,211		\$58,887				\$40,646,750	2,184,785
1984	\$17,194,627	\$2,575,197	\$9,882,331	\$6,716,105	\$2,642,476	\$1,210,797		\$53,089				\$40,280,420	2,125,978
1985	\$17,952,681	\$2,528,245	\$9,695,175	\$7,297,796	\$2,637,088	\$1,216,727		\$54,316				\$41,380,801	2,113,954
1986	\$23,203,708	\$2,518,270	\$9,097,333	\$7,514,385	\$2,636,743	\$1,252,836		\$21,660				\$46,277,591	2,015,335
1987	\$22,733,279	\$2,401,495	\$8,704,561	\$7,327,801	\$2,570,149	\$1,221,726		\$31,807				\$44,980,671	1,935,543
1988	\$22,502,020	\$2,293,890	\$8,540,257	\$7,264,074	\$2,540,811	\$723,144		\$29,250				\$43,896,003	1,864,543
1989	\$22,912,245	\$2,335,140	\$8,468,491	\$7,328,730	\$2,567,762			\$48,702				\$43,641,618	1,855,216
1990	\$22,624,694	\$2,296,915	\$8,305,621	\$7,352,475	\$2,585,537			\$35				\$43,213,944	1,823,924
1991	\$23,143,192	\$2,304,200	\$8,252,943	\$7,580,569	\$2,693,982							\$43,974,921	1,797,456
1992	\$23,961,678	\$2,284,835	\$8,415,656	\$8,105,931	\$2,876,451							\$45,644,551	1,840,891
1993	\$24,319,717	\$2,515,710	\$8,425,356	\$9,416,045	\$2,905,543							\$47,582,371	1,813,367
1994	\$25,405,327	\$3,075,220	\$8,656,031	\$9,822,289	\$3,030,606							\$49,989,473	1,846,528
1995	\$25,769,780	\$3,103,240	\$8,683,665	\$9,965,060	\$3,075,087		\$68,424					\$50,665,256	1,859,154
1996	\$26,275,852	\$3,121,990	\$8,551,722	\$10,170,602	\$3,151,923		\$33,469					\$51,305,558	1,875,436
1997	\$28,047,282	\$3,290,370	\$8,693,618	\$10,736,535	\$3,342,457		\$32,091	\$87				\$54,142,440	1,924,249
1998	\$29,146,204	\$3,443,800	\$8,740,911	\$11,177,977	\$3,485,748		\$32,886	\$102				\$56,027,628	1,948,881
1999	\$30,766,800	\$3,786,555	\$8,885,494	\$11,754,810	\$3,676,579		\$26,660	\$5				\$58,896,903	2,003,085
2000	\$30,899,501	\$3,996,505	\$9,053,704	\$12,342,673	\$3,884,495			\$1				\$60,176,879	2,056,408
2001	\$32,219,412	\$4,246,400	\$8,925,690	\$12,643,686	\$4,042,894			\$3				\$62,078,085	2,039,630
2002	\$33,495,664	\$4,272,785	\$9,052,179	\$13,178,532	\$4,038,797			\$88				\$64,038,045	2,099,398
2003	\$35,012,545	\$4,326,205	\$9,330,042	\$13,762,978	\$4,308,763			\$3				\$66,740,536	2,187,477
2004	\$36,073,189	\$4,580,100	\$9,596,379	\$14,420,033	\$4,521,670			\$48				\$69,191,419	2,267,301
2005	\$38,297,220	\$4,731,015	\$9,812,682	\$15,078,043	\$4,707,201			\$365				\$72,626,526	2,328,683
2006	\$41,870,269	\$4,673,904	\$10,242,680	\$16,441,442	\$5,130,088			\$531				\$78,358,913	2,430,038
2007	\$44,105,211	\$5,404,315	\$10,418,795	\$17,473,136	\$5,440,523			\$1,684	\$3,744	\$5,600		\$82,853,009	2,519,164
2008	\$47,247,985	\$5,696,650	\$10,797,084	\$18,524,541	\$5,728,320			\$139	\$697	\$4,000		\$87,999,416	2,620,971
2009	\$50,035,263	\$5,446,140	\$11,179,710	\$19,095,037	\$5,895,659			\$2	\$944	\$5,656		\$91,658,411	2,698,421
2010	\$49,633,831	\$5,453,000	\$11,273,564	\$19,101,630	\$5,889,787			\$4	\$398	\$5,500	\$1,119	\$91,358,833	2,743,597
2011	\$49,973,915	\$5,492,395	\$11,393,527	\$19,552,571	\$6,031,743			\$78	\$0	\$4,000	\$0	\$92,448,229	2,815,972
2012	\$51,892,197	\$5,645,335	\$11,502,405	\$20,119,713	\$6,194,862			\$0	\$426	\$7,500	\$0	\$95,362,438	2,847,005
2013	\$55,213,167	\$5,700,880	\$11,674,915	\$20,908,166	\$6,442,912			\$0	\$1,609	\$3,500	\$0	\$99,945,149	2,888,914
2014	\$60,319,567	\$5,711,625	\$11,965,220	\$21,756,871	\$6,691,056			\$4	\$5	\$11,750	\$0	\$106,456,098	2,961,424
Totals	\$1,238,547,481	\$148,672,216	\$435,395,547	\$460,312,553	\$140,057,446	\$8,266,160	\$193,530	\$311,963	\$7,823	\$47,506	\$1,119	\$2,431,813,344	96,781,768

Notes Sales Tax rate was 5% 1967 through November, 1983; 6% December, 1983 through May, 1992; and 7% June 1992 to present date. Warehouse Surcharge was repealed February 1, 1988 when the loan for construction of the Liquor Distribution Center was paid in full. Beginning March 3, 1999, ABC no longer required employee ID cards and discontinued permittee ID fees. Prior to FY 2007, Miscellaneous and Permit Fines are included in the Net Proceeds of Sales.

Wet Dry Map for Alcoholic Beverages

Wet Counties:

Adams
Amite
Bolivar
Carroll
Claiborne
Clay
Coahoma
Copiah
DeSoto
Forrest
Grenada
Hancock
Harrison
Holmes
Humphreys
Issaquena
Jackson
Jefferson
Jefferson Davis
Kemper
Lafayette
Lauderdale
Lee
Leflore
Lowndes
Madison
Marion
Marshall
Montgomery
Noxubee
Oktibbeha
Panola
Perry
Pike
Quitman
Sharkey
Sunflower
Tallahatchie
Tunica
Warren
Washington
Wilkinson
Yalobusha
Yazoo

Dry Counties:

Alcorn
Attala
Benton
Calhoun
Choctaw
Clarke
Franklin
George
Greene
Lamar
Leak
Lincoln
Monroe
Neshoba
Newton
Pearl River
Pontotoc
Prentiss
Rankin
Scott
Simpson
Smith
Tate
Tishomingo
Wayne
Webster



Wet Areas in Dry Counties:

Choctaw Reservation (Neshoba Co.)
Canebrake Country Club (Lamar Co.)
Long Leaf Plantation (Lamar Co.)
Castlewoods County Club (Rankin Co.)
Jackson International Airport (Rankin Co.)
McClain Lodge (Rankin Co.)
Pearl River Valley Water Supply (Rankin Co.)
Pine Belt Airport (Jones Co.)

Counties with 2 Judicial Districts Wet Districts include:

Chickasaw 2nd Judicial District
Hinds 1st Judicial District
Jones 2nd Judicial District
Jasper 1st Judicial District

Wet Municipalities in Dry Counties:

Corinth (Alcorn Co.)
Harrisburg (Lamar Co.)
Brookhaven (Lincoln Co.)
Aberdeen (Monroe Co.)
Philadelphia (Neshoba Co.)
Picayune (Pearl River Co.)
Brandon (Rankin Co.)
Flowood (Rankin Co.)
Pearl, Special District (Rankin Co.)
Senatobia (Tate Co.)
Ripley (Tippah Co.)
Waynesboro (Wayne Co.)

